Meals and Incidental Travel Expenses (M&IE)

Introduction

Generally, meals and certain incidental travel expenses are reimbursable on a per diem basis (not actual expenses) for **overnight** official business travel outside the traveler's official station. (See exceptions for business, overtime and law enforcement meals later in this topic.) **For exceptions, refer to the *Approval and Exceptions* section.**

M&IE Per Diem Allowance

Standard meal and incidental reimbursement guidelines (including all related taxes and tips) are provided in the **Lodging / M&IE Guideline Tables**. Regardless of destination, a flat $3 per diem amount is paid for each day of overnight travel for incidental expenses such as bellhop/waiter/taxi/limousine tips, personal telephone calls, laundry, and transportation between lodging or business and places where meals may be taken. The Incidentals amount is not prorated on a travel departure or return date. The flat $3 per diem is paid on all travel days.

The M&IE per diem shall be paid directly to the traveler even where it can be shown that one traveler incurred the expenses on behalf of another. The applicable M&IE per diem, or fraction thereof, is payable to the traveler without itemization of expense or receipts. Reimbursement for actual expense incurred during overnight travel for these expense categories is not permitted. Agencies may be more restrictive and pay the actual expenses up to the appropriate M&IE in place of maximum per diem.

M&IE Rate Table

The M&IE Rate Table below provides individual meal reimbursement amounts, which are breakdowns of the M&IE per diem rates shown in the **Lodging/M&IE Guideline** tables. These rates should be used to determine the maximum meal reimbursement amounts for official business meals and/or the M&IE reduction. *The M&IE must be reduced for the applicable meal when meals are provided at no cost during an overnight travel period. Refer to the Prorations and Reductions section for additional guidance.*

TOTAL	$39	$44	$49	$54	$59	$64
Breakfast	$7	$8	$9	$10	$11	$12
Lunch	11	12	13	15	16	18
Dinner	18	21	24	26	29	31
Incidentals	3	3	3	3	3	3
75% Travel Days	$30	$34	$38	$42	$45	$49

Meals and Incidental Travel Expenses (M&IE), Continued

M&IE Rates   The following reimbursement policies apply.

- The M&IE per diem must correspond to the location specified for the overnight lodging.

- Direct agency billing of meal expenses incurred during overnight travel, including charging meals to direct-billed hotel rooms, is **not** permitted.

Prorations and Reductions

- On a travel departure or return day, 75% of the Meals per diem is reimbursed. For example, if the M&IE rate allows a $39 total reimbursement, $30.00 [($36 x .75) + 3] would be allowable on a travel departure or return day. For trips involving multiple travel destinations, base the reduction on the per diem in effect for where the night was spent as follows:

  Departure Day: Where you spend the night.

  Return Day: Where you spent the night *before* returning to home base.

- When meals are provided at no cost in conjunction with travel events, the applicable M&IE per diem reimbursement rate shall be reduced by the amount shown for the applicable meal in the M&IE Rate Table, excluding the incidental allowances. For example, if the M&IE rate allows a $39 total reimbursement, and lunch was provided at no cost, the total allowable reimbursement for that day would be $28 ($39 - $11 lunch).

- However, when meals are provided at no cost in conjunction with travel events on a travel departure or return day, the full Meals per diem reimbursement rate is reduced by the full amount of the appropriate meals followed by a 75% proration of the balance. For example, if the M&IE rate allows a $39 total reimbursement, and lunch was provided at no cost on a travel departure or return day, the total allowable reimbursement for that day would be $21.75 [(($36 - $11 lunch) x .75)) +3].

Meals and Incidental Travel Expenses (M&IE), Continued

When meals are included with registration or lodging expense as part of a package, the number and type of meals (breakfast, lunch, dinner) must be recorded on the travel voucher. *If a continental breakfast or reception is offered as part of the travel event and the food/timing is sufficient to serve as a meal, the traveler must reduce the per diem by the appropriate allowance amount. If a meal is offered as part of a conference and the traveler has medical restrictions, the traveler should make every effort to have the conference facilitate his/her needs by the deadline specified by the conference. If the conference does not honor the request, the traveler is not required to deduct the applicable meal allowance from the per diem. However, the traveler must include a note or other documentation with the Travel Expense Reimbursement Voucher documenting this information.*

Meals and Incidental Travel Expenses (M&IE), Continued

IN-STATE Lodging / M&IE Guidelines

The following table provides guidelines for Lodging, Meals, and Incidental Expenses that are allowable to the **IN-STATE** traveler for reimbursement. For the cities of Alexandria, Fairfax, Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see the Washington, DC, listing in the Out-of-State table. If a location is not listed, the standard rate applies.

IN-STATE Location City – (Surrounding Areas)	Lodging Rate **Excludes** taxes and surcharges	Meals and Incidental Expense (M&IE) Rate **Includes** tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken
STANDARD⇒	*$60*	*$39*
EXCEPTIONS⇓		
Charlottesville (City)	78	44
Fredericksburg (Spotsylvania and Stafford)	61	49
Lynchburg (Campbell County)	66	44
Manassas (City Limits)	76	39
Richmond (**1**)	96	54
Roanoke (City Limits)	69	44
Tidewater (**2**) (10/1-3/31)	62	49
Tidewater (**2**) (4/1-5/31)	84	49
Tidewater (**2**) (6/1-9/30)	124	49
Wallops Island (Accomack County) (10/1-5/31)	70	49
Wallops Island (Accomack County) (6/1-8/31)	98	49
Wallops Island (Accomack County) (9/1-9/30)	70	49
Warrenton (Fauquier)	67	44
Williamsburg (**3**) (10/1-3/31)	67	54
Williamsburg (**3**) (4/1-8/31)	82	54
Williamsburg (**3**) (9/1-9/30)	67	54
Woodbridge (Prince William County)	76	44

(1) Richmond includes: City of Richmond, Chesterfield, Goochland, Henrico, and Richmond Counties.

(2) Tidewater Region includes: Chesapeake, Norfolk, Portsmouth, Suffolk, and Virginia Beach.

(3) Williamsburg includes: Cities of Williamsburg, Hampton, Newport News, Poquoson, and Counties of James City and York.

Meals and Incidental Travel Expenses (M&IE), Continued

OUT-OF-STATE Lodging / M&IE Guidelines

The following table provides guidelines for Lodging, Meals, and Incidental Expenses that are allowable to the **OUT-OF-STATE** traveler for reimbursement. If a location is not listed, the standard rate applies.

OUT-OF-STATE Location City – (Surrounding Areas)	Lodging Rate _Excludes_ taxes and surcharges	Meals and Incidental Expense (M&IE) Rate _Includes_ tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken
EXCEPTIONS ⇓ STANDARD ⇒	*$88*	*44*
Atlanta, GA (Fulton, Cobb, DeKalb Counties)	*115*	*49*
Baltimore, MD (Baltimore County)	*141*	*59*
Boston/Cambridge, MA (Suffolk, City of Cambridge)	*165*	*64*
Charleston, SC (Charleston, Berkeley, Dorchester Counties)	*78*	*54*
Charlotte, NC (Mecklenburg County)	*70*	*49*
Chicago. IL (Cook, Lake Counties) (10/1-3/31)	*136*	*49*
Chicago, IL (Cook, Lake Counties) (4/1-6/30)	*152*	*49*
Chicago, IL (Cook, Lake Counties) (7/1-8/31)	*127*	*49*
Chicago, IL (Cook, Lake Counties) (9/1-9/30)	*136*	*49*
Cincinnati, OH (Hamilton, Clermont Counties)	*78*	*54*
Cleveland, OH (Cuyahoga County)	*84*	*54*
Dallas, TX (Dallas County and City Limits) (10/1-12/31)	*95*	*59*
Dallas, TX (Dallas County and City Limits) (1/1-3/31)	*104*	*59*
Dallas, TX (Dallas County and City Limits) (4/1-9/30)	*95*	*59*
Denver/Aurora, CO (Adams, Arapahoe, Denver, Jefferson, Douglas Counties)	*119*	*49*
Detroit, MI (Wayne County)	*90*	*44*
Fort Worth/Arlington/ Grapevine, TX (Tarrant County and City limits of Grapevine)	*117*	*44*
Houston, TX (L.B. Johnson Space Center and Fort Bend, Harris, Montgomery Counties)	*92*	*59*
Kansas City, MO (Cass, Clay, Jackson, Platte Counties)	*87*	*49*
Las Vegas, NV (Clark County) (10/1-4/30)	*112*	*64*
Las Vegas, NV (Clark County) (5/1 – 8/31)	*99*	*64*
Las Vegas, NV (Clark County) (9/1 –9/30)	*112*	*64*

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Meals and Incidental Travel Expenses (M&IE), Continued

OUT-OF-STATE Lodging / M&IE Guidelines (continued)

OUT-OF-STATE Location City – (Surrounding Areas)	Lodging Rate *Excludes taxes and surcharges*	Meals and Incidental Expense (M&IE) Rate *Includes tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken*
Los Angeles, CA (Los Angeles, Orange, Ventura Counties)	96	64
Miami, FL (Miami–Dade County) (10/1-12/31)	108	59
Miami, FL (Miami-Dade County) (1/1–4/30)	144	59
Miami, FL (Miami-Dade County) (5/1 – 9/30)	93	59
Minneapolis / St. Paul, MN (Hennepin, Ramsey Counties)	113	64
Floral Park/Garden City/Glen Cove/ Great Neck/ Roslyn, NY (Nassau County)	162	64
Newark, NJ (Essex, Bergen, Hudson, Passaic Counties)	109	49
New Orleans, LA (Jefferson, Orleans, Plaquemine, St. Bernard Parishes) (10/1–5/31)	133	59
New Orleans, LA (Jefferson, Orleans, Plaquemine, St. Bernard Parishes) (6/1-9/30)	103	59
New York City, NY (Boroughs of Manhattan, Bronx, Brooklyn, Queens, Staten Island) (10/1-12/31)	226	64
New York City, NY (Boroughs of Manhattan, Bronx, Brooklyn, Queens, Staten Island) (1/1–5/31)	201	64
New York City, NY (Boroughs of Manhattan, Bronx, Brooklyn, Queens, Staten Island) (6/1 – 8/31)	180	64
New York City, NY (Boroughs of Manhattan, Bronx, Brooklyn, Queens, Staten Island) (9/1 – 9/30)	226	64
Orlando, FL (Orange County) (10/1-12/31)	83	49
Orlando, FL (Orange County) (1/1-3/31)	101	49
Orlando, FL (Orange County) (4/1-9/30)	83	49
Philadelphia, PA (Philadelphia County)	125	64

Meals and Incidental Travel Expenses (M&IE), Continued

OUT-OF-STATE Lodging / M&IE Guidelines (continued)

OUT-OF-STATE Location City – (Surrounding Areas)	Lodging Rate *Excludes taxes and surcharges*	Meals and Incidental Expense (M&IE) Rate *Includes tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken*
Phoenix/Scottsdale, AZ (Maricopa County) (10/1-12/31)	*84*	*59*
Phoenix/Scottsdale, AZ (Maricopa County) (1/1-3/31)	*127*	*59*
Phoenix/Scottsdale, AZ (Maricopa County) (4/1-5/31)	*109*	*59*
Phoenix/Scottsdale, AZ (Maricopa County) (6/1-9/30)	*84*	*59*
Pittsburgh, Pa (Allegheny County)	*91*	*54*
San Antonio, TX (Bexar County)	*89*	*54*
San Diego, CA (San Diego County) (10/1-12/31)	*120*	*64*
San Diego, CA (San Diego County) (1/1-5/31)	*127*	*64*
San Diego, CA (San Diego County) (6/1-9/30)	*120*	*64*
San Francisco, CA (San Francisco County)	*130*	*64*
Savannah, GA (Chatman County)	*87*	*49*
Seattle, WA (King County)	*124*	*64*
St. Louis, MO (St. Louis City and St. Louis, St. Charles Counties)	*101*	*59*
Washington, DC (1) (10/1-12/31)	*166*	*64*
Washington, DC (1) (1/1-5/31)	*187*	*64*
Washington, DC (1) (6/1-8/31)	*145*	*64*
Washington, DC (1) (9/1-9/30)	*166*	*64*
Tarrytown/White Plains/ New Rochelle/Yonkers, NY (Westchester County)	*130*	*59*

(1) Washington, DC, includes: Virginia Cities of Alexandria, Falls Church, Fairfax; Virginia counties of Arlington, Loudoun, Fairfax; and, Maryland counties of Montgomery and Prince George's.